

**CITY OF BELLEVILLE**

**Belleville, Kansas**

**FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT**

**December 31, 2011**

**MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas 67661**

**CITY OF BELLEVILLE**

**City Council**

**December 31, 2011**

**Tatum Couture, Mayor**

**Keith Sells  
Blaine Miller  
Don Danielson**

**Randy Hansen  
Catherine Derowitsch**

**Neal Lewis  
Russell Piroutek  
Lisa Noland**

**City Manager  
Clerk  
Treasurer**

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

**For the Year Ended December 31, 2011**

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**CITY OF BELLEVILLE  
Belleville, Kansas**

**For the Year Ended December 31, 2011**

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## **INDEPENDENT AUDITOR'S REPORT**

**Mayor and City Council  
City of Belleville, Kansas**

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the City of Belleville, Kansas, as of and for the year ended December 31, 2011, which comprises the basic financial statement of the City's primary government, as listed in the table of contents. This financial statement is the responsibility of the City of Belleville, Kansas' management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statement does not include financial data for the City's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the City's primary government unless the City also issues financial statement for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statement. The effect on the financial statement of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the City of Belleville, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Mayor and City Council  
City of Belleville, Kansas  
September 24, 2012  
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In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Belleville, Kansas as of December 31, 2011, or the respective changes in financial position for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the primary government of the City of Belleville, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, and schedule of cash receipts and cash disbursements-agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial statement is fairly stated in all material respects in relation to the financial statement as a whole.

Respectfully submitted,

*Mapes & Miller LLP*

Certified Public Accountants

September 24, 2012  
Phillipsburg, Kansas

CITY OF BELLEVILLE  
Belleville, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
For the Year Ended December 31, 2011

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
<b>General Fund</b>							
General Operating Fund	\$ 146,067	\$ -	\$ 836,009	\$ 813,582	\$ 168,494	\$ 13,965	\$ 182,459
<b>Special Revenue Funds</b>							
Library Fund	-	-	112,550	112,550	-	-	-
Recreation Fund	2,864	-	28,126	28,747	2,243	-	2,243
Special Highway Fund	59,353	-	49,835	29,407	79,781	-	79,781
Special Fire Equipment Fund	109,966	-	6,945	10,000	106,911	-	106,911
Special Park & Recreation Fund	12,753	-	4,099	7,500	9,352	-	9,352
Employee Benefit Fund	50,039	-	384,086	406,091	28,034	1,397	29,431
Health Insurance Fund	150,894	-	303,512	295,343	159,063	-	159,063
Convention & Tourism Fund	33,103	-	24,997	28,947	29,153	-	29,153
Travel Information Center Fund	4,200	-	62,197	55,666	10,731	-	10,731
Special Street Machinery Reserve Fund	25,121	-	-	-	25,121	-	25,121
Rocky Pond Fund	192	-	-	-	192	-	192
Equipment Reserve Fund	9,490	-	18,000	9,000	18,490	-	18,490
Economic Development Building Fund	89,196	-	-	89,196	-	-	-
Sewer Grant Project Fund	(172,834) *	47,792	130,444	5,402	-	-	-
<b>Capital Projects Funds</b>							
City Capital Improvement Fund	400,573	-	184,210	233,563	351,220	23,278	374,498
Airport Capital Improvements Fund	60,078	-	-	23,092	36,986	-	36,986
<b>Proprietary Type Funds:</b>							
<b>Enterprise Funds</b>							
Electric Utility							
Operating Fund	943,042	-	2,804,893	3,087,288	660,647	97,836	758,483
Repair & Extension Fund	635,549	-	250,000	155,290	730,259	4,751	735,010

\* See Note 5 (Cash Basis Exception)

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE  
Belleville, Kansas

Statement 1  
(Cont.)

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
For the Year Ended December 31, 2011

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Proprietary Type Funds (Cont.):							
Enterprise Funds (Cont.)							
Gas Utility							
Operating Fund	\$ 97,279	\$ -	\$ 1,196,028	\$ 1,276,517	\$ 16,790	\$ 5,031	\$ 21,821
Repair & Extension Fund	120,000	-	40,000	-	160,000	-	160,000
Water Utility							
Operating Fund	204,167	-	308,514	244,871	267,810	1,930	269,740
Repair & Extension Fund	264,421	-	25,000	154,822	134,599	143,991	278,590
Sewer Utility							
Operating Fund	92,991	-	278,832	267,438	104,385	2,197	106,582
Principal & Interest Reserve Fund	57,292	-	109,877	109,876	57,293	-	57,293
Repair & Extension Fund	50,006	-	41,150	76,722	14,434	13,067	27,501
Airport Utility							
Operating Fund	10,981	-	11,061	19,019	3,023	-	3,023
Landfill Utility							
Operating Fund	4,650	-	104,798	105,332	4,116	-	4,116
Utility Deposits Fund	941	-	7,067	7,295	713	12,775	13,488
Total Primary Government (Excluding Agency Funds)	<u>\$ 3,462,374</u>	<u>\$ 47,792</u>	<u>\$ 7,322,230</u>	<u>\$ 7,652,556</u>	<u>\$ 3,179,840</u>	<u>\$ 320,218</u>	<u>\$ 3,500,058</u>
Composition of Cash							
Cash on Hand							\$ 800
Astra Bank							
Checking Account							508,476
Money Market							1,800,000
Certificates of Deposit							600,000
New Century Bank							
Certificates of Deposit							600,000
Total Cash							3,509,276
Agency Funds Per Statement 4							(9,218)
Total Primary Government (Excluding Agency Funds)							<u>\$ 3,500,058</u>

The notes to the financial statement are an integral part of this statement.



**CITY OF BELLEVILLE**  
Belleville, Kansas

**NOTES TO FINANCIAL STATEMENT**  
December 31, 2011

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

The City of Belleville, Kansas was incorporated in 1869, and operates as a second-class city in accordance with the laws of the State of Kansas. The City operates under a mayor-manager-council form of government and provides the following services: public safety (police and fire protection), highways and streets, electric and gas, water, sewer, sanitation, health and social services, culture and recreation services, planning and zoning, public improvements, and general administrative services.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the Housing Authority, Library, and Recreation Commission are component units of the City. Financial information for the component units have not been reported in the City's financial statements. Accordingly, these financial statements present the activities of the primary government only and are not a complete presentation in accordance with generally accepted accounting principles.

The governing bodies of the following are appointed by the City:

- 1) **Housing Authority.** The City of Belleville Housing Authority operates the City's housing project. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuance must be approved by the City.
- 2) **Library.** The City of Belleville Library operates the City's Public Library. Acquisition or disposition of real property by the board must be approved by the City. The City levies taxes for the Library. Bond issuances must be approved by the City.
- 3) **Recreation Commission.** The City of Belleville Recreation Commission operates the City's recreation activities. The tax funds for the operation of the Commission are levied by the City. Expenditures of the Commission are then paid directly by the City with the tax funds levied.

The Housing Authority's audited and the Library's unaudited financial statements can be obtained from the City Clerk. The Recreation Commission's financial information is included in the City's financial statements.

## **FUND ACCOUNTING**

The accounts of the City are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are classified into three categories: governmental, proprietary, and fiduciary. Within each of these three categories there are one or more fund types. The City uses the following fund types:

### **Governmental Type Funds**

**General Fund** – The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes only.

**Capital Projects Funds** – Capital projects funds are used to account for all financial resources segregated for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

### **Proprietary Type Funds**

**Enterprise Funds** – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### **Fiduciary Type Funds**

**Agency Funds** – Agency funds are used to account for assets that the government holds on behalf of others as their agent.

## **BASIS OF ACCOUNTING**

**Statutory Basis of Accounting** – The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

**Departure from Accounting Principles Generally Accepted in the United States of America**--The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

## **LEAVE POLICIES**

### **Vacation**

Employees of the City accumulate vacation leave at a rate of eight to fourteen hours per month, depending upon years of service. An employee can carry over to a new year ten days of vacation leave. Employees are paid for all accumulated vacation leave, at their current wage rate. Upon retirement, employees are paid for all accumulated vacation, up to forty hours.

The costs of accumulated vacation is shown on Footnote 14 and will be recorded as an expenditure at the time the vacation is utilized, as normal personal service expenditures.

### **Sick leave**

Employees of the City accumulate sick leave at a rate of eight hours per month. They may accumulate a maximum of 600 hours sick leave. Upon termination of employment, no sick leave is paid to the employee. Upon retirement, an employee receives \$5.00 per hour for the accumulated sick leave, up to 600 hours. If an employee accumulates over 600 hours of sick leave, at the end of the year, they are paid for the hours over 600, at \$5.00 per hour. At December 31, 2011, one employee was eligible to retire. The cost of accumulated sick leave is shown on Footnote 14 and will be recorded as an expenditure at the time the sick leave is paid.

## **REIMBURSEMENTS**

Reimbursements are defined as repayments of amounts remitted on behalf of another party. All reimbursements shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursement was directly tied to the amount of the original cash disbursement.

## **2. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general operating fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds, and the following funds:

### **Special Revenue Funds:**

- Special Street Machinery Reserve Fund
- Rocky Pond Fund
- Equipment Reserve Fund
- Economic Development Building Fund
- Sewer Grant Project Fund

**Enterprise Funds:**

Electric Utility Repair & Extension Fund

Gas Utility Repair & Extension Fund

Water Utility Repair & Extension Fund

Sewer Utility Repair & Extension Fund

Utility Deposits Fund

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**3. PROPERTY TAXES**

Property taxes are levied November 1<sup>st</sup> of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due ½ on December 20<sup>th</sup> and ½ the following May 10<sup>th</sup>. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

**4. COMPLIANCE WITH KANSAS STATUTES**

- A. K.S.A. 9-1402 requires deposits with authorized institutions be adequately secured. The City had insufficient depository coverage at Astra Bank all in Belleville, Kansas, during part of the year ended December 31, 2011, violating K.S.A. 9-1402. Additional depository coverage was obtained subsequent to the violation.
- B. K.S.A. 60-1111 requires public works contracts exceeding \$100,000 be properly bonded. No bonds were obtained by the City for three companies, violating K.S.A. 60-1111.
- C. The City is not aware of any other non-compliance with Kansas statutes.

**5. CASH BASIS EXCEPTION**

- A. The City received a Community Development Block Grant, The grant documents requires the City to expend the monies before they can request reimbursement, which caused the City to have negative unencumbered cash in the Sewer Grant Project Fund at January 1, 2011. K.S.A. 12-1664 provides an exception for a cash basis law violation for the intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed to the City under conditions of the grant award.

## **6. DEPOSITS AND INVESTMENTS**

### **Deposits**

As of December 31, 2011, the City of Belleville had no investments other than certificates of deposit, which are considered deposits under GASB Statement No. 3. K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

### **Concentration of Credit Risk**

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

### **Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during the designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2011, however, as shown in Footnote 4, the City had a depository coverage violation during the year.

At December 31, 2011, the City's carrying amount of deposits was \$3,508,476 and the bank balance was \$3,470,826. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$856,131 was covered by federal depository insurance, \$2,614,695 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

### **Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

## **7. DEFINED BENEFIT PENSION PLAN**

### **Plan description**

The City of Belleville contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

### **Funding Policy**

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for active members hired before July 1, 2009. For active members employed on or after July 1, 2009, K.S.A. 74-49,210 establishes the KPERS member-employee contribution rate at 6% of covered salaries. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for calendar year 2011, which includes pension contributions and group death disability insurance, was 7.74%. The City of Belleville's employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$77,451, \$74,388, and \$64,852, respectively, equal to the required contributions for each year as set forth by the legislature.

## **8. OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

## **9. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 146 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, and crime and terrorism. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **10. COMMUNITY DEVELOPMENT BLOCK GRANT LOAN**

In 2005, the City of Belleville began serving as a conduit between the Kansas Department of Commerce and a private enterprise for the purpose of economic development. The enterprise received a Community Development Block Grant loan from the Department of Commerce. The City has an obligation to assure the enterprise is complying with the loan agreement before advancing the funds. The private enterprise is responsible for making the loan payments and the City has no financial obligation to the State if the enterprise defaults on the loan. At December 31, 2011, the balance of the outstanding debt obligation was \$89,107.

#### **11. DEFEASANCE OF DEBT**

On May 23, 2008, the City defeased the 2005 Electric & Gas Revenue Bond by putting principal and interest in a trust to provide for future debt service payments on the defeased bond. Accordingly, the trust account assets and the liability for the defeased debt is not included in these financial statements. At December 31, 2011, \$1,425,000 of bonds outstanding are considered defeased.

#### **12. CAPITAL PROJECTS FUNDS**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Airport Grant Rehabilitate-Airport Pavement	\$ 103,458	\$ 103,458
Airport Grant-Turnaround	309,350	309,350
CDBG Grant-"M" Street	877,933	53,918



### 13. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 12,000
Recreation Fund	Equipment Reserve Fund	K.S.A. 12-1,117	3,000
City Capital Improvement Fund	Sewer Utility Repair & Extension Fund		13,000
Electric Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	120,000
Electric Utility Operating Fund	Recreation Fund	K.S.A. 12-825d	500
Electric Utility Operating Fund	Travel Information Center Fund	K.S.A. 12-825d	10,000
Electric Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	75,000
Electric Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	3,000
Electric Utility Operating Fund	Electric Utility Repair & Extension Fund	K.S.A. 12-825d	250,000
Gas Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	100,000
Gas Utility Operating Fund	Travel Information Center Fund	K.S.A. 12-825d	10,000
Gas Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	50,000
Gas Utility Operating Fund	Gas Utility Repair & Extension Fund	K.S.A. 12-825d	40,000
Water Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	2,500
Water Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	6,500
Water Utility Operating Fund	Water Utility Repair & Extension Fund	K.S.A. 12-825d	25,000
Sewer Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	2,500
Sewer Utility Operating Fund	Sewer Utility Principal & Interest Reserve Fund	K.S.A. 12-825d	109,877
Sewer Utility Operating Fund	Sewer Utility Repair & Extension Fund	K.S.A. 12-825d	25,000
Sewer Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	5,100

#### 14. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2011 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2011	Additions	Reductions/ Payments	Net Change	Ending Balance 12/31/2011	Interest/ Service Fees Paid
<b>KDHE Loan:</b>										
KS Water Pollution Control	3.08%	2001	<u>\$ 1,643,675</u>	2024	<u>\$ 1,206,121</u>	<u>\$ -</u>	<u>\$ 73,288</u>	<u>\$ -</u>	<u>\$ 1,132,833</u>	<u>\$ 36,588</u>
<b>Compensated Absences:</b>										
Accumulated Vacation					31,607	-	-	(2,258)	29,349	-
Accumulated Sick Leave					-	-	-	860	860	-
Total Compensated Absences					<u>31,607</u>	<u>-</u>	<u>-</u>	<u>(1,398)</u>	<u>30,209</u>	<u>-</u>
<b>Total Long-Term Debt</b>					<u><u>\$ 1,237,728</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 73,288</u></u>	<u><u>\$ (1,398)</u></u>	<u><u>\$ 1,163,042</u></u>	<u><u>\$ 36,588</u></u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Year</u>	<u>KDHE Loan</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$ 75,563	\$ 34,314
2013	77,908	31,969
2014	80,326	29,551
2015	82,819	65,852
2016	85,389	24,487
2017-2021	468,385	80,997
2022-2024	<u>262,443</u>	<u>12,248</u>
	<u><u>\$ 1,132,833</u></u>	<u><u>\$ 279,418</u></u>

\* See Note 11 – Defeasance of Debt

**CITY OF BELLEVILLE, KANSAS**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
(Budgeted Funds Only)  
For the Year Ended December 31, 2011

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds:</b>					
<b>General Fund</b>					
General Operating Fund	\$ 900,462	\$ -	\$ 900,462	\$ 813,582	\$ (86,880)
<b>Special Revenue Funds</b>					
Library Fund	117,460	-	117,460	112,550	(4,910)
Recreation Fund	30,500	-	30,500	28,747	(1,753)
Special Highway Fund	76,404	-	76,404	29,407	(46,997)
Special Fire Equipment Fund	10,000	-	10,000	10,000	-
Special Park & Recreation Fund	7,500	-	7,500	7,500	-
Employee Benefit Fund	430,700	-	430,700	406,091	(24,609)
Health Insurance Fund	365,000	-	365,000	295,343	(69,657)
Convention & Tourism Fund	29,350	-	29,350	28,947	(403)
Travel Information Center Fund	60,016	-	60,016	55,666	(4,350)
<b>Proprietary Type Funds:</b>					
<b>Enterprise Funds</b>					
Electric Utility					
Operating Fund	3,118,650	-	3,118,650	3,087,288	(31,362)
Gas Utility					
Operating Fund	1,849,850	-	1,849,850	1,276,517	(573,333)
Water Utility					
Operating Fund	370,525	-	370,525	244,871	(125,654)
Sewer Utility					
Operating Fund	320,288	-	320,288	267,438	(52,850)
Principal & Interest Reserve Fund	109,877	-	109,877	109,876	(1)
Airport Utility					
Operating Fund	19,500	-	19,500	19,019	(481)
Landfill Utility					
Operating Fund	115,000	-	115,000	105,332	(9,668)

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 2-1  
Page 1 of 3

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended December 31, 2011

**GENERAL OPERATING FUND**

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 273,716	\$ 286,216	\$ (12,500)
Delinquent Tax	4,164	9,900	(5,736)
Motor Vehicle Tax	41,708	42,175	(467)
Recreational Vehicle Tax	545	420	125
16/20M Vehicle Tax	1,197	846	351
In Lieu of Taxes	667	640	27
Local Alcoholic Liquor Tax	4,100	4,826	(726)
Licenses, Permits, and Franchise Tax	44,300	46,600	(2,300)
Charges for Services	22,151	18,330	3,821
Retail Sales Tax	145,101	117,400	27,701
Court Fines & Fees	16,257	12,000	4,257
Economic Development	-	26,000	(26,000)
Interest on Idle Funds	4,674	-	4,674
Rent	1,077	-	1,077
Miscellaneous Receipts	51,352	10,000	41,352
Incoming Transfers			
Electric Utility Operating Fund	120,000	120,000	-
Gas Utility Operating Fund	100,000	100,000	-
Water Utility Operating Fund	2,500	2,500	-
Sewer Utility Operating Fund	2,500	2,500	-
<b>Total Cash Receipts</b>	<b>836,009</b>	<b>\$ 800,353</b>	<b>\$ 35,656</b>
<b>EXPENDITURES</b>			
Finance & Administration			
Personal Services	5,533	\$ 6,000	\$ (467)
Contractual Services	54,426	52,002	2,424
Commodities	8,778	9,600	(822)
Capital Outlay	-	3,000	(3,000)
Election Expenditures	-	2,000	(2,000)
<b>Total Finance &amp; Administration</b>	<b>68,737</b>	<b>72,602</b>	<b>(3,865)</b>
Community Forestry			
Commodities	34	-	34
Capital Outlay	965	1,000	(35)
Refunds	75	-	75
<b>Total Community Forestry</b>	<b>1,074</b>	<b>1,000</b>	<b>74</b>

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 2-1  
Page 2 of 3

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended December 31, 2011

**GENERAL OPERATING FUND (Cont.)**

	Actual	Budget	Variance Over (Under)
<b>EXPENDITURES (Cont.)</b>			
<b>Law Enforcement</b>			
Personal Services	\$ 199,791	\$ 201,700	\$ (1,909)
Contractual Services	13,425	12,170	1,255
Commodities	23,676	20,150	3,526
Capital Outlay	2,233	3,500	(1,267)
Remittance to Other Agencies	50,672	50,700	(28)
	<u>289,797</u>	<u>288,220</u>	<u>1,577</u>
<b>Fire Protection</b>			
Personal Services	6,690	18,250	(11,560)
Contractual Services	11,063	14,300	(3,237)
Commodities	11,076	9,450	1,626
Capital Outlay	2,022	1,500	522
	<u>30,851</u>	<u>43,500</u>	<u>(12,649)</u>
<b>Street Maintenance</b>			
Personal Services	106,285	104,800	1,485
Contractual Services	20,739	26,500	(5,761)
Commodities	126,378	112,100	14,278
Capital Outlay	2,680	3,000	(320)
	<u>256,082</u>	<u>246,400</u>	<u>9,682</u>
<b>Park Maintenance</b>			
Personal Services	34,591	37,500	(2,909)
Contractual Services	2,698	700	1,998
Commodities	5,398	7,000	(1,602)
Capital Outlay	970	-	970
	<u>43,657</u>	<u>45,200</u>	<u>(1,543)</u>
<b>Cemetery Maintenance</b>			
Personal Services	34,938	34,750	188
Contractual Services	27	400	(373)
Commodities	1,928	3,000	(1,072)
	<u>36,893</u>	<u>38,150</u>	<u>(1,257)</u>

**CITY OF BELLEVILLE**  
Belleville, Kansas

Schedule 2-1  
Page 3 of 3

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended December 31, 2011

**GENERAL OPERATING FUND (Cont.)**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>EXPENDITURES (Cont.)</b>			
Swimming Pool			
Personal Services	\$ 25,061	\$ 26,000	\$ (939)
Contractual Services	739	3,290	(2,551)
Commodities	12,743	19,600	(6,857)
Capital Outlay	-	2,500	(2,500)
	<u>38,543</u>	<u>51,390</u>	<u>(12,847)</u>
Total Swimming Pool			
Sanitation			
Contractual Services	<u>477</u>	<u>1,000</u>	<u>(523)</u>
Economic Development			
Personal Services	-	41,000	(41,000)
Contractual Services	35,277	-	35,277
Commodities	<u>194</u>	<u>-</u>	<u>194</u>
Total Economic Development	<u>35,471</u>	<u>41,000</u>	<u>(5,529)</u>
Outgoing Transfers			
Special Street Machinery Reserve Fund	-	54,000	(54,000)
Equipment Reserve Fund	<u>12,000</u>	<u>18,000</u>	<u>(6,000)</u>
Total Outgoing Transfers	<u>12,000</u>	<u>72,000</u>	<u>(60,000)</u>
Total Expenditures	<u>813,582</u>	<u>\$ 900,462</u>	<u>\$ (86,880)</u>
Cash Receipts Over (Under) Expenditures	22,427		
UNENCUMBERED CASH, January 1, 2011	<u>146,067</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 168,494</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-2

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**LIBRARY FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 92,580	\$ 96,808	\$ (4,228)
Delinquent Tax	1,669	2,500	(831)
Motor Vehicle Tax	17,173	17,430	(257)
Recreational Vehicle Tax	223	173	50
16/20M Vehicle Tax	429	349	80
In Lieu of Taxes	226	200	26
Miscellaneous Receipts	<u>250</u>	<u>-</u>	<u>250</u>
 Total Cash Receipts	 <u>112,550</u>	 <u>\$ 117,460</u>	 <u>\$ (4,910)</u>
 <b>EXPENDITURES</b>			
Appropriations	112,300	\$ 117,460	\$ (5,160)
Grant Fund Pass-Through	<u>250</u>	<u>-</u>	<u>250</u>
 Total Expenditures	 <u>112,550</u>	 <u>\$ 117,460</u>	 <u>\$ (4,910)</u>
 Cash Receipts Over (Under) Expenditures	 -		
 UNENCUMBERED CASH, January 1, 2011	 <u>-</u>		
 UNENCUMBERED CASH, December 31, 2011	 <u>\$ -</u>		



**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-3

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**RECREATION FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 17,313	\$ 18,097	\$ (784)
Delinquent Tax	304	350	(46)
Motor Vehicle Tax	2,915	2,966	(51)
Recreational Vehicle Tax	38	29	9
16/20M Vehicle Tax	64	59	5
Ball Fees/Sponsor Fees	-	5,000	(5,000)
In Lieu of Taxes	42	-	42
Miscellaneous Receipts	1,210	-	1,210
Charges For Services	5,715	-	5,715
Donations	25	-	25
Incoming Transfer			
Electric Utility Operating Fund	500	-	500
	<u>28,126</u>	<u>\$ 26,501</u>	<u>\$ 1,625</u>
<b>EXPENDITURES</b>			
Personal Services	7,125	\$ 7,250	\$ (125)
Contractual Services	11,351	12,600	(1,249)
Commodities	7,271	7,650	(379)
Outgoing Transfer			
Equipment Reserve Fund	3,000	3,000	-
	<u>28,747</u>	<u>\$ 30,500</u>	<u>\$ (1,753)</u>
Cash Receipts Over (Under) Expenditures	(621)		
UNENCUMBERED CASH, January 1, 2011	<u>2,864</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 2,243</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-4

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**SPECIAL HIGHWAY FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Special Highway Tax	\$ 49,835	\$ 50,780	\$ (945)
<b>EXPENDITURES</b>			
Personal Services	29,339	\$ 30,000	\$ (661)
Contractual Services	68	500	(432)
Capital Outlay	-	45,904	(45,904)
Total Expenditures	<u>29,407</u>	<u>\$ 76,404</u>	<u>\$ (46,997)</u>
Cash Receipts Over (Under) Expenditures	20,428		
UNENCUMBERED CASH, January 1, 2011	<u>59,353</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 79,781</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-5

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**SPECIAL FIRE EQUIPMENT FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 1,707	\$ 1,778	\$ (71)
Delinquent Tax	395	220	175
Motor Vehicle Tax	4,766	4,946	(180)
Recreational Vehicle Tax	60	49	11
16/20M Vehicle Tax	13	99	(86)
In Lieu of Tax	4	10	(6)
	<u>6,945</u>	<u>\$ 7,102</u>	<u>\$ (157)</u>
<b>EXPENDITURES</b>			
Capital Outlay	<u>10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	(3,055)		
UNENCUMBERED CASH, January 1, 2011	<u>109,966</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 106,911</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-6

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**SPECIAL PARK & RECREATION FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Local Alcoholic Liquor Tax	<u>\$ 4,099</u>	<u>\$ 4,826</u>	<u>\$ (727)</u>
<b>EXPENDITURES</b>			
Capital Outlay	<u>7,500</u>	<u>\$ 7,500</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	(3,401)		
UNENCUMBERED CASH, January 1, 2011	<u>12,753</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 9,352</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-7

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**EMPLOYEE BENEFIT FUND**

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Ad Valorem Tax	\$ 148,618	\$ 155,410	\$ (6,792)
Delinquent Tax	3,282	4,000	(718)
Motor Vehicle Tax	37,159	37,993	(834)
Recreational Vehicle Tax	477	378	99
16/20M Vehicle Tax	658	762	(104)
In Lieu of Taxes	362	300	62
Employee Contributions	101,044	125,500	(24,456)
Reimbursements	70	-	70
Interfund Reimbursements	92,416	95,750	(3,334)
<b>Total Cash Receipts</b>	<u>384,086</u>	<u>\$ 420,093</u>	<u>\$ (36,007)</u>
<b>EXPENDITURES</b>			
Social Security & Medicare	147,820	\$ 185,000	\$ (37,180)
KPERS	122,805	114,500	8,305
Group Health Insurance	114,500	110,000	4,500
Workman's Compensation & Unemployment	19,542	20,000	(458)
Unemployment	1,424	1,200	224
<b>Total Expenditures</b>	<u>406,091</u>	<u>\$ 430,700</u>	<u>\$ (24,609)</u>
Cash Receipts Over (Under) Expenditures	(22,005)		
UNENCUMBERED CASH, January 1, 2011	<u>50,039</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 28,034</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-8

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**HEALTH INSURANCE FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Employee Contributions	\$ 17,859	\$ 20,000	\$ (2,141)
Interfund Reimbursements	276,850	340,000	(63,150)
Reimbursed Expenses	1,103	-	1,103
Miscellaneous Receipts	<u>7,700</u>	<u>-</u>	<u>7,700</u>
 Total Cash Receipts	 <u>303,512</u>	 <u>\$ 360,000</u>	 <u>\$ (56,488)</u>
 <b>EXPENDITURES</b>			
Group Health Insurance	<u>295,343</u>	<u>\$ 365,000</u>	<u>\$ (69,657)</u>
 Cash Receipts Over (Under) Expenditures	 8,169		
 UNENCUMBERED CASH, January 1, 2011	 <u>150,894</u>		
 UNENCUMBERED CASH, December 31, 2011	 <u>\$ 159,063</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-9

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**CONVENTION & TOURISM FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Local Transient Guest Tax	\$ 24,997	\$ 24,000	\$ 997
<b>EXPENDITURES</b>			
Contractual Services	1,562	\$ -	\$ 1,562
Remittance to Other Agencies	27,385	29,350	(1,965)
Total Expenditures	28,947	\$ 29,350	\$ (403)
Cash Receipts Over (Under) Expenditures	(3,950)		
UNENCUMBERED CASH, January 1, 2011	33,103		
UNENCUMBERED CASH, December 31, 2011	\$ 29,153		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-10

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**TRAVEL INFORMATION CENTER FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Vendor Sales	\$ 42,197	\$ 41,702	\$ 495
Incoming Transfers			
Electric Utility Operating Fund	10,000	10,000	-
Gas Utility Operating Fund	<u>10,000</u>	<u>10,000</u>	<u>-</u>
 Total Cash Receipts	 <u>62,197</u>	 <u>\$ 61,702</u>	 <u>\$ 495</u>
 <b>EXPENDITURES</b>			
Personal Services	29,034	\$ 29,306	\$ (272)
Contractual Services	2,089	2,260	(171)
Commodities	4,215	3,200	1,015
Capital Outlay	-	250	(250)
Remittance to Other Agencies	<u>20,328</u>	<u>25,000</u>	<u>(4,672)</u>
 Total Expenditures	 <u>55,666</u>	 <u>\$ 60,016</u>	 <u>\$ (4,350)</u>
 Cash Receipts Over (Under) Expenditures	 6,531		
 UNENCUMBERED CASH, January 1, 2011	 <u>4,200</u>		
 UNENCUMBERED CASH, December 31, 2011	 <u>\$ 10,731</u>		



**CITY OF BELLEVILLE**  
Belleville, Kansas

Schedule 2-11

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2011

**SPECIAL STREET MACHINERY RESERVE FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	<b>-</b>
Cash Receipts Over (Under) Expenditures	-
<b>UNENCUMBERED CASH, January 1, 2011</b>	<b><u>25,121</u></b>
<b>UNENCUMBERED CASH, December 31, 2011</b>	<b><u><u>\$ 25,121</u></u></b>

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

**Schedule 2-12**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**ROCKY POND FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	<u><b>\$ -</b></u>
<b>EXPENDITURES</b>	<u><b>-</b></u>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>-</b>
<b>UNENCUMBERED CASH, January 1, 2011</b>	<u><b>192</b></u>
<b>UNENCUMBERED CASH, December 31, 2011</b>	<u><u><b>\$ 192</b></u></u>

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

**Schedule 2-13**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**EQUIPMENT RESERVE FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Incoming Transfers	
General Operating Fund	\$ 12,000
Recreation Fund	3,000
Electric Utility Operating Fund	<u>3,000</u>
Total Cash Receipts	<u>18,000</u>
 <b>EXPENDITURES</b>	
Capital Outlay	<u>9,000</u>
 Cash Receipts Over (Under) Expenditures	9,000
 UNENCUMBERED CASH, January 1, 2011	<u>9,490</u>
 UNENCUMBERED CASH, December 31, 2011	<u><u>\$ 18,490</u></u>

**CITY OF BELLEVILLE**  
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Schedule 2-14

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**ECONOMIC DEVELOPMENT BUILDING FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	
Building & Fixed Equipment	<u>89,196</u>
Cash Receipts Over (Under) Expenditures	(89,196)
UNENCUMBERED CASH, January 1, 2011	<u>89,196</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$ -</u></u>

**CITY OF BELLEVILLE**  
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Schedule 2-15

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**SEWER GRANT PROJECT FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Federal Grants	<u>\$      130,444</u>
<b>EXPENDITURES</b>	
Contractual Services	<u>              5,402</u>
Cash Receipts Over (Under) Expenditures	125,042
UNENCUMBERED CASH, January 1, 2011	(172,834)
Prior Year Cancelled Encumbrances	<u>          47,792</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>              -</u></u>

**CITY OF BELLEVILLE**  
Belleville, Kansas

Schedule 2-16

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2011

**CITY CAPITAL IMPROVEMENT FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Federal Grant	\$ 29,504
Reimbursed Expense	8,789
Miscellaneous Receipts	9,317
Incoming Transfers	
Electric Utility Operating Fund	75,000
Gas Utility Operating Fund	50,000
Water Utility Operating Fund	6,500
Sewage Utility Operating Fund	<u>5,100</u>
 Total Cash Receipts	 <u>184,210</u>
 <b>EXPENDITURES</b>	
Contractual Services	139,113
Commodities	10,500
Capital Outlay	12,949
Airport Construction & Project Improvement	58,001
Outgoing Transfer	
Sewage Utility Repair & Extension Fund	<u>13,000</u>
 Total Expenditures	 <u>233,563</u>
 Cash Receipts Over (Under) Expenditures	 (49,353)
 UNENCUMBERED CASH, January 1, 2011	 <u>400,573</u>
 UNENCUMBERED CASH, December 31, 2011	 <u><u>\$ 351,220</u></u>

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-17

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**AIRPORT CAPITAL IMPROVEMENTS FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	
Contractual Services	14,260
Capital Outlay	<u>8,832</u>
Total Expenditures	<u>23,092</u>
Cash Receipts Over (Under) Expenditures	(23,092)
UNENCUMBERED CASH, January 1, 2011	<u>60,078</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$ 36,986</u></u>

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 2-18

Page 1 of 2

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

For the Year Ended December 31, 2011

**ELECTRIC UTILITY OPERATING FUND**

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 2,419,775	\$ 2,152,550	\$ 267,225
Fines & Penalties	20,011	9,750	10,261
Capacity Payments	348,155	336,000	12,155
Reimbursements	9,970	105,000	(95,030)
Interest on Idle Funds	209	-	209
Miscellaneous Receipts	6,773	-	6,773
<b>Total Cash Receipts</b>	<u>2,804,893</u>	<u>\$ 2,603,300</u>	<u>\$ 201,593</u>
<b>EXPENDITURES</b>			
<b>Electric Administration</b>			
Personal Services	122,717	\$ 120,700	\$ 2,017
Contractual Services	11,718	14,050	(2,332)
Commodities	1,513	3,200	(1,687)
Capital Outlay	-	700	(700)
Refunds	162	-	162
<b>Total Electric Administration</b>	<u>136,110</u>	<u>138,650</u>	<u>(2,540)</u>
<b>Electric Production</b>			
Personal Services	135,946	156,300	(20,354)
Contractual Services	1,465,685	1,370,850	94,835
Commodities	13,696	27,800	(14,104)
Capital Outlay	302,368	313,000	(10,632)
<b>Total Electric Production</b>	<u>1,917,695</u>	<u>1,867,950</u>	<u>49,745</u>
<b>Electric Distribution</b>			
Personal Services	276,776	325,900	(49,124)
Contractual Services	40,177	29,950	10,227
Commodities	198,030	200,200	(2,170)
Capital Outlay	60,000	98,000	(38,000)
<b>Total Electric Distribution</b>	<u>574,983</u>	<u>654,050</u>	<u>(79,067)</u>



**CITY OF BELLEVILLE**  
**Belleville, Kansas**

Schedule 2-18  
Page 2 of 2

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**ELECTRIC UTILITY OPERATING FUND (Cont.)**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>EXPENDITURES (Cont.)</b>			
<b>Outgoing Transfers</b>			
General Operating Fund	\$ 120,000	\$ 120,000	\$ -
Recreation Fund	500	-	500
Travel Information Center Fund	10,000	10,000	-
City Capital Improvement Fund	75,000	75,000	-
Equipment Reserve Fund	3,000	3,000	-
Electric Utility Repair & Extension Fund	250,000	250,000	-
	<u>458,500</u>	<u>458,000</u>	<u>500</u>
<b>Total Outgoing Transfers</b>			
	<u>458,500</u>	<u>458,000</u>	<u>500</u>
<b>Total Expenditures</b>	<u>3,087,288</u>	<u>\$ 3,118,650</u>	<u>\$ (31,362)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(282,395)		
<b>UNENCUMBERED CASH, January 1, 2011</b>	<u>943,042</u>		
<b>UNENCUMBERED CASH, December 31, 2011</b>	<u>\$ 660,647</u>		

**CITY OF BELLEVILLE**  
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Schedule 2-19

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**ELECTRIC UTILITY REPAIR & EXTENSION FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Incoming Transfer	
Electric Utility Operating Fund	<u>\$ 250,000</u>
<b>EXPENDITURES</b>	
Capital Outlay	<u>155,290</u>
Cash Receipts Over (Under) Expenditures	94,710
UNENCUMBERED CASH, January 1, 2011	<u>635,549</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$ 730,259</u></u>

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 2-20

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended December 31, 2011

**GAS UTILITY OPERATING FUND**

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 1,192,967	\$ 1,835,700	\$ (642,733)
Fines & Penalties	-	8,000	(8,000)
Reimbursements	2,984	-	2,984
Interest on Idle Funds	-	3,375	(3,375)
Miscellaneous Receipts	77	-	77
<b>Total Cash Receipts</b>	<u>1,196,028</u>	<u>\$ 1,847,075</u>	<u>\$ (651,047)</u>
<b>EXPENDITURES</b>			
Gas Administration			
Personal Services	80,001	\$ 80,515	\$ (514)
Contractual Services	27,134	25,300	1,834
Commodities	2,874	4,000	(1,126)
Capital Outlay	-	500	(500)
<b>Total Gas Administration</b>	<u>110,009</u>	<u>110,315</u>	<u>(306)</u>
Gas Distribution			
Personal Services	121,415	116,685	4,730
Contractual Services	799,031	1,381,350	(582,319)
Commodities	26,062	25,500	562
Capital Outlay	20,000	14,000	6,000
<b>Total Gas Distribution</b>	<u>966,508</u>	<u>1,537,535</u>	<u>(571,027)</u>
Outgoing Transfers			
General Operating Fund	100,000	100,000	-
Travel Information Center Fund	10,000	10,000	-
City Capital Improvement Fund	50,000	50,000	-
Equipment Reserve Fund	-	2,000	(2,000)
Gas Utility Repair & Extension Fund	40,000	40,000	-
<b>Total Outgoing Transfers</b>	<u>200,000</u>	<u>202,000</u>	<u>(2,000)</u>
<b>Total Expenditures</b>	<u>1,276,517</u>	<u>\$ 1,849,850</u>	<u>\$ (573,333)</u>
Cash Receipts Over (Under) Expenditures	(80,489)		
UNENCUMBERED CASH, January 1, 2011	<u>97,279</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 16,790</u>		

**CITY OF BELLEVILLE**  
**Belleville, Kansas**

**Schedule 2-21**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**GAS UTILITY REPAIR & EXTENSION FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Incoming Transfer	
Gas Utility Operating Fund	<u>\$        40,000</u>
<b>EXPENDITURES</b>	
	<u>-</u>
Cash Receipts Over (Under) Expenditures	40,000
UNENCUMBERED CASH, January 1, 2011	<u>120,000</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$      160,000</u></u>

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 2-22

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended December 31, 2011

**WATER UTILITY OPERATING FUND**

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 306,917	\$ 298,000	\$ 8,917
Water Service Charges	-	500	(500)
Miscellaneous Receipts	1,235	-	1,235
Reimbursements	362	500	(138)
	<u>308,514</u>	<u>\$ 299,000</u>	<u>\$ 9,514</u>
<b>EXPENDITURES</b>			
Administration			
Personal Services	20,329	\$ 20,555	\$ (226)
Contractual Services	8,171	12,902	(4,731)
Commodities	535	2,600	(2,065)
	<u>29,035</u>	<u>36,057</u>	<u>(7,022)</u>
Production			
Personal Services	106,178	174,203	(68,025)
Contractual Services	30,442	36,200	(5,758)
Commodities	35,216	31,700	3,516
Capital Outlay	10,000	58,365	(48,365)
	<u>181,836</u>	<u>300,468</u>	<u>(118,632)</u>
Outgoing Transfers			
General Operating Fund	2,500	2,500	-
City Capital Improvement Fund	6,500	6,500	-
Water Utility Repair & Extension Fund	25,000	25,000	-
	<u>34,000</u>	<u>34,000</u>	<u>-</u>
	<u>244,871</u>	<u>\$ 370,525</u>	<u>\$ (125,654)</u>
Cash Receipts Over (Under) Expenditures	63,643		
UNENCUMBERED CASH, January 1, 2011	<u>204,167</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 267,810</u>		

**CITY OF BELLEVILLE**  
Belleville, Kansas

Schedule 2-23

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2011

**WATER UTILITY REPAIR & EXTENSION FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Incoming Transfer	
Water Utility Operating Fund	<u>\$        25,000</u>
<b>EXPENDITURES</b>	
Contractual Services	3,000
Capital Outlay	<u>151,822</u>
Total Expenditures	<u>154,822</u>
Cash Receipts Over (Under) Expenditures	(129,822)
UNENCUMBERED CASH, January 1, 2011	<u>264,421</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$      134,599</u></u>

CITY OF BELLEVILLE  
Belleville, Kansas

Schedule 2-24

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011

SEWER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
<b>CASH RECEIPTS</b>			
Charges for Services	\$ 278,569	\$ 287,000	\$ (8,431)
Reimbursements	141	-	141
Miscellaneous Receipts	122	1,000	(878)
<b>Total Cash Receipts</b>	<u>278,832</u>	<u>\$ 288,000</u>	<u>\$ (9,168)</u>
<b>EXPENDITURES</b>			
Personal Services	32,079	\$ 76,811	\$ (44,732)
Contractual Services	51,273	48,000	3,273
Commodities	28,467	21,000	7,467
Capital Outlay	13,000	32,000	(19,000)
Refunds	142	-	142
Outgoing Transfers			
General Operating Fund	2,500	2,500	-
Sewer Utility Principal & Interest Reserve Fund	109,877	109,877	-
Sewer Utility Repair & Extension Fund	25,000	25,000	-
City Capital Improvement Fund	5,100	5,100	-
<b>Total Expenditures</b>	<u>267,438</u>	<u>\$ 320,288</u>	<u>\$ (52,850)</u>
Cash Receipts Over (Under) Expenditures	11,394		
UNENCUMBERED CASH, January 1, 2011	<u>92,991</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 104,385</u>		

**CITY OF BELLEVILLE**  
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Schedule 2-25

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**SEWER UTILITY PRINCIPAL & INTEREST RESERVE FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Incoming Transfer			
Sewer Utility Operating Fund	\$ 109,877	\$ 109,877	\$ -
<b>EXPENDITURES</b>			
Principal Payments	73,288	\$ 73,288	\$ -
Interest Payments	33,619	33,619	-
Service Fee	2,969	2,970	(1)
Total Expenditures	109,876	\$ 109,877	\$ (1)
Cash Receipts Over (Under) Expenditures	1		
UNENCUMBERED CASH, January 1, 2011	57,292		
UNENCUMBERED CASH, December 31, 2011	\$ 57,293		



**CITY OF BELLEVILLE**  
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**Schedule 2-26**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**SEWER UTILITY REPAIR & EXTENSION FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Reimbursements	\$ 3,150
Incoming Transfers	
Sewer Utility Operating Fund	25,000
City Capital Improvement Fund	<u>13,000</u>
Total Cash Receipts	<u>41,150</u>
<b>EXPENDITURES</b>	
Contractual Services	-
Capital Outlay	<u>76,722</u>
Total Expenditures	<u>76,722</u>
Cash Receipts Over (Under) Expenditures	(35,572)
UNENCUMBERED CASH, January 1, 2011	<u>50,006</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$ 14,434</u></u>

**CITY OF BELLEVILLE**  
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Schedule 2-27

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended December 31, 2011**

**AIRPORT UTILITY OPERATING FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Aviation Gas Sales	\$ 9,213	\$ 12,500	\$ (3,287)
Hanger & Land Rent	<u>1,848</u>	<u>2,560</u>	<u>(712)</u>
Total Cash Receipts	<u>11,061</u>	<u>\$ 15,060</u>	<u>\$ (3,999)</u>
<b>EXPENDITURES</b>			
Contractual Services	3,112	\$ 3,500	\$ (388)
Commodities	15,907	1,000	14,907
Fuel Purchases	-	12,500	(12,500)
Capital Outlay	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
Total Expenditures	<u>19,019</u>	<u>\$ 19,500</u>	<u>\$ (481)</u>
Cash Receipts Over (Under) Expenditures	(7,958)		
UNENCUMBERED CASH, January 1, 2011	<u>10,981</u>		
UNENCUMBERED CASH, December 31, 2011	<u>\$ 3,023</u>		

CITY OF BELLEVILLE  
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Schedule 2-28

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2011

LANDFILL UTILITY OPERATING FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>CASH RECEIPTS</b>			
Landfill Use Charge	\$ 104,798	\$ 115,000	\$ (10,202)
<b>EXPENDITURES</b>			
Contractual Services	105,332	\$ 115,000	\$ (9,668)
Cash Receipts Over (Under) Expenditures	(534)		
UNENCUMBERED CASH, January 1, 2011	4,650		
UNENCUMBERED CASH, December 31, 2011	\$ 4,116		

**CITY OF BELLEVILLE**  
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**Schedule 2-29**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**For the Year Ended December 31, 2011**

**UTILITY DEPOSITS FUND**

	<u>Actual</u>
<b>CASH RECEIPTS</b>	
Customer Deposits	<u>\$ 7,067</u>
<b>EXPENDITURES</b>	
Utility Deposit Refunds	<u>7,295</u>
Cash Receipts Over (Under) Expenditures	(228)
UNENCUMBERED CASH, January 1, 2011	<u>941</u>
UNENCUMBERED CASH, December 31, 2011	<u><u>\$ 713</u></u>

**CITY OF BELLEVILLE**  
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Schedule 3

**SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**For the Year Ended December 31, 2011**

**AGENCY FUNDS**

<b>FUNDS</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
State Sales Tax Fund	\$ 10,891	\$ 112,770	\$ 114,443	\$ 9,218
LAHC Project Fund	-	91,056	91,056	-
Total Agency Funds	<u>\$ 10,891</u>	<u>\$ 203,826</u>	<u>\$ 205,499</u>	<u>\$ 9,218</u>